

# Brooks County Board of Tax Assessors

## Meeting Minutes

September 13, 2023

### I. Call to Order

Mr. Bentley called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:15 p.m. on September 13, 2023 with all members present. Also in attendance were Wayne Waldron, Chief Appraiser and Mica Jarvis, Secretary. Mr. DeShazior led the Board in prayer.

### II. Approval of Minutes from Previous Meetings

- 1) Assessors reviewed minutes from the regularly scheduled meeting held on August 9, 2023. After review, Mr. Manning made a motion to approve the minutes as printed. Mr. DeShazior seconded. All members in favor. Motion carried.

### III. Approval of Proposed Agenda

Assessors reviewed the proposed agenda for the current meeting. After review, Mr. Manning made a motion to approve the proposed agenda as printed. Mr. DeShazior seconded. All members in favor. Motion carried.

### IV. Appearances/Taxpayer Requests

- 2) None

### V. Unfinished Business

- 3) Mr. Waldron provided the Board with a listing of the remaining active appeals (see attached). All appeals have either been turned over or are scheduled to be turned over to the Board of Equalization. Approximately half of the total appeal hearings were scheduled to be heard on August 30, 2023, and will be rescheduled due to Hurricane Idalia.

### VI. New Business

- 4) Mr. Waldron informed the Board that the office has completed the year-end cleanup and has rolled over to the 2024 appraisal year. Mr. Waldron requested that the Board

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 9/13/2023 at 5:15 p.m. Signed Chair/Vice-Chair and Secretary. Date: 10/11/2023



approve the current depreciation year update so that the actual age of structures will be calculated for valuation purposes. Assessors reviewed the updated base depreciation year (see attached). After review, Mr. DeShazor made a motion to update the base depreciation year to 2023 for all residential, agricultural, ~~and~~ commercial improvements, and accessories. Mr. Manning seconded. All members in favor. Motion carried.

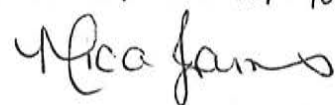
- 5) Assessors reviewed parcel combination requests (see attached). The office staff has verified that all taxes for the affected parcels have been paid. After review, parcel combinations were approved as attached.
- 6) Assessors reviewed Appeals>Returns/Errors/Adjustments (see attached). After review, adjustments were approved as attached.
- 7) Assessors reviewed and discussed the proposed policy regarding ownership requirements in the conservation use covenant (see attached). After discussion, Mr. Manning made a motion to adopt the policy as presented effective immediately. Mr. DeShazor seconded. All members in favor. Motion carried.
- 8) Assessors reviewed an owner-requested covenant release (see attached). After review, the covenant release was approved as attached.

#### VII. Chief Appraiser's Report/Comments

- 9) Mr. Waldron updated the Board on the recent Commissioners' meeting. The Board of Commissioners reviewed the memo provided by Mr. Waldron (approved at the August BOTTA meeting) stating the upcoming expiration of Mr. Manning's term, his willingness and eligibility to serve an additional term if reappointed, and the importance of having that position filled. The Commissioners discussed a recently enacted policy/precedent that they advertise for upcoming Board appointments. The Board asked Mr. Waldron to coordinate with Patricia Williams, County Clerk, to develop a notice of the upcoming appointment to run in the Quitman Free Press before filling the position. Ms. Williams has sent the notice to the Quitman Free Press to run for the next two weeks.

The 2023 Real and Personal Property Tax Digest was submitted to the State and has been approved. The Tax Commissioner has received the collection order to begin collecting taxes (see attached). Mr. Waldron has been working with Mrs. Rothrock, Tax Commissioner, to ensure all temporary bills for active appeals and other adjustments have been corrected before mailing the tax bills. Mr. Waldron presented the Board with copies of two additional reports that were completed as part of the digest submission

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package (see attached), as well as a report showing the change in the digest over the past few years (see attached)

During a meeting held on August 31, 2023, the Board of Commissioners approved the FY2023-2024 budget for the county. The \$315,042 requested to operate the Assessors' office from July 1, 2023 through June 30, 2024 was approved. Mr. Waldron informed the Board that he has contacted Rusty Scoven with GMASS and Billy Burle with Data Cloud Solutions to acquire Mobile Assessor©. Despite the delay in funding, the previous quote is still valid and Mr. Waldron expects to have a contract for review at the next meeting.

The Board was presented with an email from Tracy Thomas at Gap Group regarding the potential failure of WinGap due to Microsoft discontinuing the use of the version of the SQL server that the office is currently using. Mr. Waldron contacted the County's IT vendor, VC3, and is copying Kim Daniels, County Procurement Officer, regarding how to avoid this potential problem. Mr. Waldron is hopeful that the existing server will not need to be replaced in this budget year. The existing operating system (Windows Server 2008 R2), although very old and outdated, should be capable of operating with the newer SQL 2022 which will be needed to replace the soon-to-be-discontinued SQL 2012 that is currently in use. The cost is still uncertain but if it is only a software update it can likely be absorbed in the current budget.

Mr. Waldron reminded the Board that he and Mica Jarvis will be attending training for three days during the first week of October.

- 10) Assessors reviewed the current sales listing.

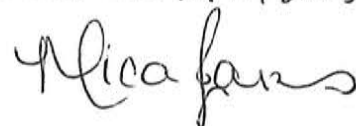
**VIII. Assessors Comments**

**IX. Executive Session**

**X. Adjournment**

There being no further business, Mr. DeShazor made a motion to adjourn the meeting at 6:44 p.m. Mr. Manning seconded. All members in favor. Motion carried.

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<b>Active Appeal List</b>
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LASTNAME	APPEAL YR	PARCEL NO / PP ACCT	STATUS	APPEAL TYPE	APPEALKEY
A-FRAME CONSTRUCTION LLC	2023	134 0012B	BOE No Change	R	2890
ANGOVE	2023	139I 0003	BOE No Change	R	2844
BARBER	2023	026 0001J	BOE No Change	R	2870
BARBER	2023	002 0019	BOE	R	2805
BARTON	2023	066 00119	BOE No Change	R	2893
BELL	2023	Q13 0080	BOE No Change	R	2850
BLANKUMSEE	2023	Q21 0083	BOE No Change	R	2903
BLANKUMSEE	2023	Q27 0104A	BOE	R	2904
BRANCO FARMS, LLC	2023	050 0005	BOE No Change	R	3004
BRANCO FARMS, LLC	2023	050 00051	BOE No Change	R	3005
BRANCO FARMS, LLC	2023	050 0005A	BOE No Change	R	3006
BRANCO FARMS, LLC	2023	050 0016	BOE No Change	R	3007
BRANCO FARMS, LLC	2023	051 0005	BOE No Change	R	3008
BRANCO FARMS, LLC	2023	051 0009A	BOE No Change	R	3009
BRANCO FARMS, LLC	2023	051 0010	BOE No Change	R	3010
BRANCO FARMS, LLC	2023	051 0012	BOE No Change	R	3011
BRANCO FARMS, LLC	2023	051 0012B	BOE No Change	R	3012
BRANCO FARMS, LLC	2023	063 0002	BOE No Change	R	3013
BROCK	2023	076 000718	BOE No Change	R	2796
BROOKSCO INVESTMENTS, LLC	2023	146 0011A	BOE No Change	R	2954
CABRAL	2023	J1 0056	BOE No Change	R	2860
CLANTON	2023		932587 BOE No Change	P	2919
CLARK	2023	Q12 0048	BOE No Change	R	2984
COKER	2023	135 0003B	BOE No Change	R	2859
DAVIS	2023	Q20 0188	BOE No Change	R	2826
DAVIS	2023	024 00201	BOE No Change	R	2846
DAY	2023	139W 0001B	BOE No Change	R	2867
DENNIS	2023	140 0003	BOE No Change	R	2884
DENNIS	2023	140 0002	BOE	R	2885
DESHAZIOR	2023	021 0010A	BOE No Change	R	2912
DEVANE	2023	Q14 0024A	BOE No Change	R	2901
DEVANE	2023	Q28 0093B	BOE No Change	R	2902
DEVANE	2023	Q27 00781	BOE No Change	R	2900
DREW	2023	023 0006	BOE	R	2895
DUNSCOMBE	2023	104 00034C	BOE No Change	R	2853
EDWARDS	2023	113 00182	BOE No Change	R	2913
EPP	2023	J1 0122	BOE No Change	R	2823
FAUCETTE	2023	139QB 0007	BOE No Change	R	2990
FLOUNOY	2023	P2 0005	BOE No Change	R	2806
GIDDENS	2023	T11 0050A	BOE No Change	R	2958
GRANT	2023	Q13 0097	BOE No Change	R	2847
GRUNO	2023	079 001239	BOE No Change	R	2972
HALL	2023	Q10 0007	BOE No Change	R	2821
HAMPTON	2023	121 0001C	BOE No Change	R	2953
HARRISON	2023	031 00181	BOE No Change	R	2814

Active Appeal List						
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HILL	2023	049	002713	BOE No Change	R	2911
HOOKER	2023	Q17	0094	BOE No Change	R	2934
HORTON	2023	Q20	0079	BOE No Change	R	2916
HORTON	2023	Q13	0029	BOE	R	3015
IVEY	2023	124	0016J	BOE No Change	R	2897
KIMBLE	2023	051	0003D	BOE No Change	R	2811
KIMBLE RENTALS LLC	2023	Q20	0057	BOE No Change	R	2807
KIMBLE RENTALS LLC	2023	Q19	0005	BOE No Change	R	2809
LAFAYETTE & BARNES LLC	2023	Q21	0121	BOE No Change	R	2840
LANE	2023	128	0029	BOE No Change	R	2858
LAWSON	2023	111	0004	BOE No Change	R	2946
LEWIS	2023	BY1	0054	BOE No Change	R	2918
LUKE	2023	139	0024	BOE No Change	R	2955
LUONG	2023	077	0011B	BOE No Change	R	2799
MARTIN	2023	066	0030	BOE No Change	R	2820
MARTIN, SAM FARMS LLC	2023	Q20	0213	BOE No Change	R	2977
MCCARTHY	2023	146	00011	BOE No Change	R	2960
MCCULLER	2023	034	00201	BOE No Change	R	2962
ODUM	2023	Q14	0365	30 Day	R	2945
OWENS	2023	134	0008	BOE No Change	R	2996
PEEPLES	2023	P2	0088	BOE No Change	R	2803
PRICE	2023	114	00234	BOE No Change	R	2948
PRICE	2023	020	0004	BOE	R	2929
PRICE	2023	050	0016A	BOE No Change	R	2930
RIGDON	2023	134	00142	BOE No Change	R	2866
ROBERTS	2023	J1	0008	BOE No Change	R	2886
ROSE	2023	036	0041A	BOE No Change	R	2939
SCHRECK	2023	134	0018H	BOE No Change	R	2887
SCHRECK	2023	134	0018A	BOE No Change	R	2891
SCHRECK	2023	122	0005	BOE No Change	R	2889
SCHRECK	2023	T5	0010	BOE No Change	R	2888
SELF	2023	Q12	0045	BOE No Change	R	2819
SENDERO RANCH, LLC	2023	147	0002	BOE	R	2788
SHEFFIELD	2023	J1	0101	BOE No Change	R	2973
SHY	2023	P2	0012A	BOE No Change	R	3001
SIMPSON	2023	025	0017A	BOE	R	2824
SIMPSON	2023	BY1	0064	BOE No Change	R	2935
TAYLOR	2023	Q20	0149	BOE No Change	R	3003
THOMAS	2023	Q9	0017	BOE No Change	R	2873
THOMAS	2023	106	0004	BOE No Change	R	2875
THOMAS	2023	106	0002	BOE No Change	R	2876
THOMPSON	2023	129	0007	BOE No Change	R	2965
THOMPSON	2023	129	00071	BOE No Change	R	2966
TISON	2023	BN2	0020	BOE No Change	R	2968
TOLER	2023	091	00111	BOE No Change	R	2981
TROUTMAN	2023	134	0001	BOE No Change	R	2872
VICKERS	2023	020	00217	BOE No Change	R	2971

**Active Appeal List**

WARREN-SPRAY PROPERTIES LLC	2023	Q15	0092	BOE No Change R	2835
WARREN-SPRAY PROPERTIES LLC	2023	Q14	0059	BOE No Change R	2836
WARREN-SPRAY PROPERTIES LLC	2023	Q15	0091	BOE No Change R	2837
WILLIAMS	2023	139	0016	BOE No Change R	2970
WRICE	2023	036	0006A	BOE No Change R	2800
WRICE	2023	Q19	0113A	BOE No Change R	2802

APPEALTYPE	Count	VID100
P	1	10,671
R	97	3,999,378

Country Information

Co. Name/Num

Address

City / State / Zip

Phone / Ext:

Fax:

Email:

Web:

Alt Web:

**Point/Base Costs**

Residential	1.25
Commercial	110.00
Commercial Base	1.40
Accessory	10.00

**Depreciation Years**

Residential	2023
Commercial	2023
MFG Housing	2023
Accessory	2023

SQL Server Name: WINGAPSRVR\SQLEXPRESS

Special District Description	OZ
Parcel Number Template	XXXX-XXX-XXXX-XXX
Customize Lender Label	Lender
Customize Occupancy Label	Occupancy
Customize Fireplace Label	Fireplace / Misc
Customize Heated Area Label	HEATED

Server PT61 Path: \\wingapserver\wingap\wingapsql\pt61\

Server Photo Path: \\wingapserver\wingap\wingapsql\pictures\

Sketch Export Path: \\wingapserver\wingap\wingapsql\sketch\

Server Sketch Export Path: \\wingapserver\wingap\wingapsql\sketch\

Server Share Path: \\wingapserver\wingap\wingapsql\

COC Deed Path (Char100):

COC Plat Path (Char100): \\wingapserver\wingap\wingapsql\RS\

Rapid Sketch Path:

RPGL - Custom Report 1:

RPGL - Custom Report 2:

RPGL - Custom Report 3:

ABOS Default:

Land Influences:

ABOS Yr: 2023 - 1684

NADA Yr: 2023

Other Options

- Truncate Values
- Disable Logins
- bBrowser Cost Form
- Lock System
- Pnd Area Mult to 6 dec.
- Auto-Reasons (Real)
- Auto-Reasons (Pers)
- PT50R = LIVE DATA
- COA Auto-Flag
- Hide Comments
- Bsm: Use Max/Min Area
- Attic: Use Max/Min Area
- Int Label In Base Heat
- Show State Tax Levy
- Bsm 100% in Heated
- NOA Direct to PDF
- Push Tech
- Push Tech - Appeals
- Sketch Com Ex Features
- Enable Abatement Calcs
- Enable INEDIT feature
- ABOS as Default
- Resize Photos
- Sum Bsm to Screen
- Show v1 Sketch Checkbox
- PT61 Efficiency Mode
- AutoClose: 60 mins
- Force Assessment Reasons
- Clear HSBASE on Transfer
- Clear Commas from Name
- PT61s as PDF
- Agent Default = Multiyear
- Flag Vacant Sales
- Use MH N/H adj
- Vendor-GATCS
- Vendor-Aumentum

Help

Close



**County Information**

Co. Name/Num:

Address:

City / State / Zip:

Phone / Ext:

Fax:

Email:

Web:

Alt Web:

Point/Base Costs		Depreciation Years	
Residential	1.25	Residential	2022
Commercial	110.00	Commercial	2022
Commercial Base	1.40	MFG Housing	2022
Accessory	10.00	Accessory	2022

SQL Server Name	Special District Description	Appraisal Year
WINGAPSRVR\SQLEXPRESS	Parcel Number Template	2023
Server PT61 Path	Customize Lender Label	16.01
Server Photo Path	Customize Occupancy Label	40.00
Sketch Export Path	Customize Fireplace Label	04/01/2023
Server Sketch Export Path	Customize Heated Area Label	AY2023
Server Share Path		AY2022

COC Deed Path (Char100):

COC Plat Path (Char100):

Rapid Sketch Path:

RPGL - Custom Report 1:

RPGL - Custom Report 2:

RPGL - Custom Report 3:

ABOS Default:

Land Influences:

ABOS Yr: 2023 - 1684

NADA Yr: 2023

- Other Options**
- Truncate Values
  - Use MH N/H adj
  - Disable Logins
  - Vendor-GATCS
  - bBrowser Cost Form
  - Lock System
  - Vendor-Aumentum
  - Rnd Area Mult to 6 dec.

- Auto-Reasons (Real)
- Auto-Reasons (Pers)
- PFSOR = LIVE DATA
- COA Auto-Flag
- Hide Comments
- Bmnt: Use Max/Min Area
- Attic: Use Max/Min Area
- Int Label in Base Heat
- Show State Tax Levy
- Bmnt 100% in Heated
- NOA Direct to PDF
- Push Tech
- Push Tech - Appeals
- Sketch Com Ex Features
- Enable Abatement Calcs
- Enable INEDIT feature
- ABOS as Default
- Resize Photos
- Sum Bmnt to Screen
- Show v1 Sketch Checkbox
- PT61 Efficiency Mode
- AutoClose 60 mins
- Force Assessment Reasons
- Clear HSBASE on Transfer
- Clear Commas from Name
- PT61s as PDF
- Agent Default = Multi-year
- Flag Vacant Sales



**Brooks County Board of Tax Assessors**

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 assessors@brookscountytax.com

Brewer Bentley Melvin DeShazor Ralph Manning

**Meeting Date: Wednesday, September 13, 2023**

Parcel Combinations: AY2024

<u>Owner</u>	<u>2024 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
NETTLES, KAY F	090 0020E		1	NEW OWNER
		090 0020D	5.85	PB E2023-14
		090 0020 (PORTION)	3.87	PB 18-232
			10.72	
PURVIS, MICHELLE	Q13 0158		210X210	NEW OWNER
		Q13 0157A	210X177	DB 859-458
MARVET CONSTRUCTION, INC	142 0010		32.62	NEW OWNER
		142 00101	1	PB 15-156
			33.62	
KINSEY, SHARON	104 00031C		1.34	NEW OWNER
		104 00032C	2.06	LOTS 1 & 2
			3.4	BLOCK C
WILLIAMS, DAVID	T15 0020		2.5	
		T15 0021	1.47	NEW OWNER
			3.97	DB 857-143
THOMAS, WESLEY III	091 0021		1.5	NEW OWNER
		091 0021A	4.5	DB 855-001
			6	
H & C THOMAS FARMS LLC	017 0012		180.84	
		017 0021	25.21	CUVA 2014
		017 00131	8.18	SUBS ACQ
		017 00133	8.18	
			222.41	
GREENE, JOHN W & CAROLYN T	080 0015A		27.92	
		080 00152	5.43	CUVA 2014
			33.35	SUBS ACQ
HARDING, SUSAN M	097 0019		23.04	
		097 00191	2	CUVA 2014
		097 00192	7.96	SUBS ACQ
			33	

**We the undersigned members of the Brooks County Board of Tax Assessors do hereby approve the above listed actions.**

  
Brewer Bentley

  
Melvin DeShazor

  
Ralph Manning

Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 assessors@brookscountytax.com

Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, September 13, 2023

ACO (E&R/NOD)

ACO/ACCT Number - Digest Year- Tax District	Owner	Original FMV	Final FMV	Reason for ACO
3066/R5773-2023-1	ARNOLD, GERALDINE HEIRS	\$ 84,200	\$ 84,200	VETERANS EXEMPTION GRANTED
3067/R4003-2023-99	AKINS, JOHN BROOKS JR	\$ 309,200	\$ 309,200	VETERANS EXEMPTION GRANTED --S5
3068/P716600-2020-1	WILLIAMS TIRE COMPANY	\$ 17,034	\$ 29,026	ADJ VALUES - PERSONAL PROPERTY AUDIT C9 10% PENALTY
3069/P716600-2021-1	WILLIAMS TIRE COMPANY	\$ 17,068	\$ 33,998	ADJ VALUES - PERSONAL PROPERTY AUDIT C9 10% PENALTY
3070/P716600-2022-1	WILLIAMS TIRE COMPANY	\$ 19,064	\$ 54,445	ADJ VALUE - PERSONAL PROPERTY AUDIT C9 10% PENALTY

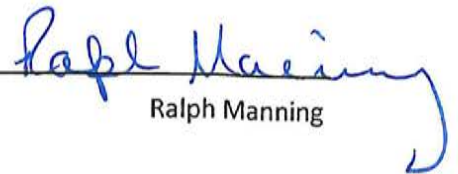
We the undersigned members of the Brooks County Board of Tax Assessors do hereby approve the above listed determinations.



Brewer Bentley



Melvin DeShazor



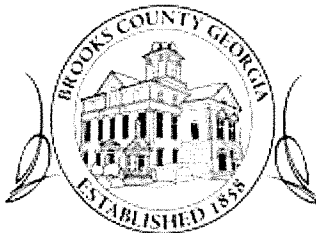
Ralph Manning

**BOARD OF TAX ASSESSORS**

**Brewer Bentley, Chairman**

**Melvin DeShazor**

**Ralph Manning**



**(P): 229-263-7920 (F): 229-263-5125**

**Email: [taxassessors@brookscountyga.gov](mailto:taxassessors@brookscountyga.gov)**

**Website: [www.qpublic.net/ga/brooks](http://www.qpublic.net/ga/brooks)**

**Wayne Waldron, Chief Appraiser**

## **Brooks County Board of Tax Assessors**

610 South Highland Road, Quitman, GA 31643

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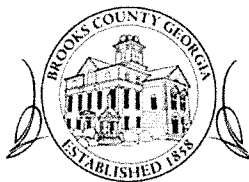
7.11 (September 2023) It is the policy of the Brooks County Board of Tax Assessors that the ownership of a property as recorded by a vesting deed is used to determine the ownership requirements for the covenant sought. In situations where the code refers to an owner of the property subject to the covenant, that owner is understood to be an individual who has a beneficial interest in the property not necessarily the owner of record.

The following situations being examples where decisions are rendered as if the property were under individual ownership.

A property subject to a covenant owned by an irrevocable living trust shall have the covenant terminated upon the death of the beneficiary of the trust. The same will hold true for members or stakeholders of other types of qualifying ownerships.

A family farm entity is a lifeless entity without relatives. If the entity owns property subject to a Conservation Use covenant, the entity may transfer property for single family residential purpose, without breach, to a family member of one or more of the members of the family farm entity.

Disclaimer: This agenda has been prepared to provide information regarding an upcoming meeting of the Brooks County Board of Tax Assessors. This document does not claim to be complete and it is subject to change at any time.



Prepared by: Wayne Waldron





**DIGEST CHANGES (40% ASSESSED VALUES)**

DIGEST CLASS	2023 DIGEST		
	GROSS DIGEST	NEW CONSTRUCTION	MARKET CHANGE
RESIDENTIAL	\$230,763,981	\$2,236,739	16%
AGRICULTURAL	\$479,340,534	\$2,625,400	6%
COMMERCIAL	\$52,542,055	\$124,168	11%
INDUSTRIAL	\$53,820,479	\$5,160	-3%
OVERALL CHANGE	\$816,467,049	\$4,991,467	8%

DIGEST CLASS	2022 DIGEST		
	GROSS DIGEST	NEW CONSTRUCTION	MARKET CHANGE
RESIDENTIAL	\$197,580,625	\$1,549,618	14%
AGRICULTURAL	\$447,874,100	\$884,908	17%
COMMERCIAL	\$47,387,297	\$128,360	8%
INDUSTRIAL	\$55,248,790		38%
OVERALL CHANGE	\$748,090,812	\$2,562,886	17%

DIGEST CLASS	2021 DIGEST		
	GROSS DIGEST	NEW CONSTRUCTION	MARKET CHANGE
RESIDENTIAL	\$171,878,156	\$832,848	0%
AGRICULTURAL	\$381,317,003	\$1,225,312	0%
COMMERCIAL	\$43,810,294	\$110,420	15%
INDUSTRIAL	\$40,154,515	\$348,400	-15%
OVERALL CHANGE	\$637,159,968	\$2,516,980	0%

DIGEST CLASS	2020 DIGEST		
	GROSS DIGEST	NEW CONSTRUCTION	MARKET CHANGE
RESIDENTIAL	\$170,563,362	\$948,376	8%
AGRICULTURAL	\$381,444,447	\$709,404	10%
COMMERCIAL	\$38,155,703	\$363,254	0%
INDUSTRIAL	\$47,005,821		139%
OVERALL CHANGE	\$637,169,333	\$2,021,034	13%

DIGEST CLASS	2019 DIGEST	
	GROSS DIGEST	NEW CONSTRUCTION
RESIDENTIAL	\$157,153,929	\$1,112,184
AGRICULTURAL	\$344,842,494	\$678,436
COMMERCIAL	\$37,953,206	\$81,440
INDUSTRIAL	\$19,661,869	
OVERALL CHANGE	\$559,611,498	\$1,872,060



ANNUAL TAX ALLOCATION DISTRICT CERTIFICATION  
FOR TAX YEAR 2023

The Board of Tax Assessors does here by certify the following information in accordance with O.C.G.A. § 36-44-10 and O.C.G.A. § 48-5-274 regarding Tax Allocation District(s) located within the County of Brooks.

Name of Tax Allocation District: None

1. Participating Taxing Jurisdictions: (Please check applicable taxing jurisdictions)
  - i.  County taxes
  - ii.  County school system
  - iii.  Municipal taxes for the \_\_\_\_\_
  - iv.  Independent school system taxes for City of \_\_\_\_\_
  
2. Tax Allocation Increment Base Year N/A
  
3. Tax Allocation Increment Base Year Assessed Taxable Value Certified to the Revenue Commissioner: N/A
  
4. Date of validation of tax allocation bond by Clerk of Superior Court: N/A
  
5. Total 2023 Assessed Taxable Value for Tax Allocation District: N/A

[Signature]  
Authorized Signature

Chief Assessor  
Title

8/29/23  
Date



**Frank O'Connell**  
State Revenue Commissioner

State of Georgia  
**Georgia Department of Revenue**  
Local Government Services Division  
Digest Section  
4125 Welcome All Road SW  
Atlanta GA 30349-1824  
(404) 724-7000  
September 8, 2023

**Jonathan K. Assery**  
Director

MS BECKY PETERS ROTHROCK  
BROOKS COUNTY TAX COMMISSIONER  
610 S HIGHLAND RD  
QUITMAN GA 31643-2922

Ref #: 202325197660534

Dear Ms. Rothrock:

The 2023 County Ad Valorem Tax Digest, received by this Department as required by law, has been found to be in proper form and accompanied by all necessary documents, therefore, my Order authorizing the use of the Tax Digest for the collection of 2023 Ad Valorem taxes is enclosed.

On August 1, 2024, or within 30 days after the date the state auditor furnishes the ratios established pursuant to O.C.G.A. section 48-5-274(b)(8), whichever comes later, the overall average assessment ratio will be determined for your county. If this ratio deviates substantially from the proper assessment ratio, there shall be assessed against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy would have produced if the digest had been at the proper assessment ratio and the actual amount this digest produces for collection purposes.

Your Digest and Commission Voucher will soon be mailed to you by the Local Government Services Division.

Yours very truly,

Frank O'Connell  
State Revenue Commissioner

Enc. Order Regarding 2023 County Tax Digest

Copy to  
MR. BREWER P. BENTLEY, Chairman, Board of Tax Assessors  
MR. PATRICK FOLSOM, Chairman, Board of County Commissioners



**TO:  
TAX COMMISSIONER  
CHAIRMAN, BOARD OF TAX ASSESSORS  
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS**

**ORDER REGARDING 2023 COUNTY TAX DIGEST**

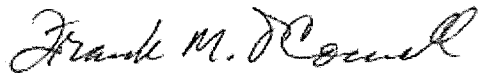
WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. Sec. 48-5-342); and

WHEREAS the BROOKS County digest for 2023 was submitted by the Tax Commissioner of BROOKS County on September 8, 2023, and

WHEREAS the Commissioner has determined that the BROOKS County digest is in proper form, that the property therein that is under appeal is within the limits of O.C.G.A. Sec. 48-5-304, and that the digest has been accompanied by all documents, lists, and certifications required by law; now therefore

IT IS HEREBY ORDERED that the county digest of BROOKS County is hereby authorized to be used for the collection of 2023 taxes.

This the 8th day of September, 2023.



Frank O'Connell  
Revenue Commissioner

**From:** Tracy Thomas <atthomas@wingap.net>  
**Sent:** Wednesday, September 6, 2023 9:31 AM  
**To:** 'Tracy Thomas - .net'  
**Subject:** Microsoft TLS and SQL Server

**Importance:** High

Be advised that you should reach out to your MIS/IT department or contractor regarding the impending end of old TLS protocols by Microsoft that will potentially spell failure in SQL Server for versions 2016 and older. Many of you will be impacted by this as you've continued to use versions of SQL Server far past the end-of-life dates published by Microsoft. Here is an article Nathan found that does a good job of explaining the situation. I am not here to cause panic but to alert you to contact your software experts on the county payroll to advise you.

<https://www.csoonline.com/article/651079/expect-sql-server-failures-as-microsoft-disables-old-tls-in-windows.html>

If you do not know what version of SQL Server you are using, open any blank query window in SSMS or SQLMaster and run this query: `SELECT @@VERSION`

If you don't have anyone on the payroll for this and you end up coming to me, I'm taking a blanket approach of "upgrade to SQL 2022"; so, you already know my answer. However, you can also be prepared to potentially have to upgrade your server hardware also because SQL 2022 isn't going to install on very old windows server operating systems. It's a bit of a catch-22, I'm afraid. I am not lobbying for you to have to upgrade because that's more work for me to assist with, or, do the server migrations.

I know a server guy, who I trust to provide quality and fair hardware quotes, if you need one. No, I don't get any kickback from recommending him.

The county finance folks are going to complain, but I bet they aren't still using 2008 cell phones. Maybe they'll realize they've just saved money between 2008 and 2023 and now it's time to upgrade.

Please **EMAIL** us if you have any questions: support @ wingap.net

Tracy Thomas  
[atthomas@wingap.net](mailto:atthomas@wingap.net)  
706-834-7924

Free Live Support: <https://wingap.com/technical-support/>